

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Manchester</u> , IOWA DUE: December 1, 2016		16202800900000 CITY CLERK 208 E. MAIN ST. MANCHESTER, IA 52057 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	2,340,040		2,340,040	2,371,154																				
Less: Uncollected property taxes-levy year	0		0	0																				
Net current property taxes	2,340,040		2,340,040	2,371,154																				
Delinquent property taxes	0		0	0																				
TIF revenues	463,133		463,133	509,781																				
Other city taxes	897,206	0	897,206	994,218																				
Licenses and permits	37,712	0	37,712	32,780																				
Use of money and property	28,718	2,692	31,410	48,604																				
Intergovernmental	2,012,818	0	2,012,818	1,673,425																				
Charges for fees and service	526,220	1,800,856	2,327,076	2,422,175																				
Special assessments	101,080	0	101,080	132,000																				
Miscellaneous	270,529	9,675	280,204	185,384																				
Other financing sources	1,663,454	716,726	2,380,180	2,828,783																				
Total revenues and other sources	8,340,910	2,529,949	10,870,859	11,198,304																				
Expenditures and Other Financing Uses																								
Public safety	1,333,711	0	1,333,711	1,408,819																				
Public works	1,026,844	0	1,026,844	1,218,476																				
Health and social services	0	0	0	0																				
Culture and recreation	1,034,405	0	1,034,405	1,075,146																				
Community and economic development	256,772	0	256,772	308,903																				
General government	310,482	0	310,482	331,294																				
Debt service	1,233,413	0	1,233,413	1,233,589																				
Capital projects	2,142,962	0	2,142,962	2,434,209																				
Total governmental activities expenditures	7,338,589	0	7,338,589	8,010,436																				
Business type activities	0	1,590,541	1,590,541	1,650,202																				
Total ALL expenditures	7,338,589	1,590,541	8,929,130	9,660,638																				
Other financing uses, including transfers out	1,445,391	934,789	2,380,180	2,388,765																				
Total ALL expenditures/And other financing uses	8,783,980	2,525,330	11,309,310	12,049,403																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-443,070	4,619	-438,451	-851,099																				
Beginning fund balance July 1, 2015	3,313,975	601,696	3,915,671	3,914,054																				
Ending fund balance June 30, 2016	2,870,905	606,315	3,477,220	3,062,955																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 5,915,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 4,994,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 13,755,821</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 5,915,000	Other long-term debt	\$ 0	Revenue debt	\$ 4,994,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 13,755,821
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 5,915,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 4,994,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 13,755,821																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/23/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Erin Learn		Area Code 563		Number 927-3636																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF Manchester						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,284,480	625,346		430,214			2,340,040			2,340,040	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,284,480	625,346		430,214	0		2,340,040		T01	2,340,040	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,284,480	625,346		430,214	0	0	2,340,040			2,340,040	6
7	TIF revenues			463,133				463,133		T01	463,133	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes							0		T15	362,376	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	362,376						362,376		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		T19	3,380	12
13	Mobile home tax	1,884	921		575			3,380		T19	51,920	13
14	Hotel/motel tax	51,920						51,920		T09	479,530	14
15	Other local option taxes		479,530					479,530			897,206	15
16	TOTAL OTHER CITY TAXES	416,180	480,451	0	575	0	0	897,206	0	T29	37,712	16
17	Section B - LICENSES AND PERMITS	37,712						37,712				17
18	Section C - USE OF MONEY AND PROPERTY											18
19	Interest	12,549	2,958	749	1,176	1,304		18,736	2,692	U20	21,428	19
20	Rents and royalties	9,982						9,982		U40	9,982	20
21	Other miscellaneous use of money and property							0		U20	0	21
22	TOTAL USE OF MONEY AND PROPERTY	22,531	2,958	749	1,176	1,304	0	28,718	2,692		31,410	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		3,000			720,520		723,520		B89	723,520	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	3,000	0	0	720,520	0	723,520	0		723,520	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Manchester						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		640,017					640,017		C46	640,017	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	13,838	6,732					20,570		C89	20,570	49				
50	Iowa Department of Transportation	15,611						15,611		C89	15,611	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	109,959	53,816	62,743	38,594			265,112		C89	265,112	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	139,408	700,565	62,743	38,594	0	0	941,310	0		941,310	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	241,312						241,312			241,312	63				
64	Library service	32,919						32,919		D89	32,919	64				
65	Township contributions	73,757						73,757		D89	73,757	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	347,988	0	0	0	0	0	347,988	0		347,988	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	487,396	703,565	62,743	38,594	720,520	0	2,012,818	0		2,012,818	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	735,701	A91	735,701	73				
74	Sewer							0	1,065,155	A80	1,065,155	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	288,759						288,759		A81	288,759	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Manchester						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	125						125		A89	125	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges		5,566					5,566		A50	5,566	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	108,006	6,855					114,861		A61	114,861	100				
101	Animal control charges	110						110		A89	110	101				
102	Other charges - Specify	81,781	29,341			5,677		116,799			116,799	102				
103	Refunds & reimbursements, compost site							0			0	103				
104	TOTAL CHARGES FOR SERVICE	478,781	41,762	0	0	5,677	0	526,220	1,800,856		2,327,076	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					101,080		101,080		U01	101,080	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,371	103,582			37,336		142,289		U99	142,289	108				
109	Deposits and sales/fuel tax refunds							0	9,675	U99	9,675	109				
110	Sale of property and merchandise	83,271	8,136					91,407		U11	91,407	110				
111	Fines	36,833						36,833		U30	36,833	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	121,475	111,718	0	0	37,336	0	270,529	9,675		280,204	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Manchester		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,848,555	1,965,800	526,625	470,559	865,917	0	6,677,456	1,813,223		8,490,679	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	310,506	32,364		324,218	520,000		1,187,088	716,726		1,903,814	127
128	Internal TIF loans and transfers in				426,366	50,000		476,366			476,366	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	310,506	32,364	0	750,584	570,000	0	1,663,454	716,726		2,380,180	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,159,061	1,998,164	526,625	1,221,143	1,435,917	0	8,340,910	2,529,949		10,870,859	132
133												133
134	Beginning fund balance July 1, 2015	848,484	868,587	136,452	147,055	1,313,397	0	3,313,975	601,696		3,915,671	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,007,545	2,866,751	663,077	1,368,198	2,749,314	0	11,654,885	3,131,645		14,786,530	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Manchester		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	924,237	256,765					1,181,002		E62	1,181,002	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	4,871						4,871		E89	4,871	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	120,711	16,263					136,974		E24	136,974	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	9,413	1,451					10,864		E32	10,864	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,059,232	274,479		0	0	0	1,333,711			1,333,711	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Manchester		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	31,039	367,383					398,422		E44	398,422	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	78,880	1,426					80,306		E44	80,306	48
49	Traffic control safety — Current operation		44,895					44,895		E44	44,895	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		81,276					81,276		E44	81,276	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		29,269					29,269		E81	29,269	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	105,887	1,481					107,368		E01	107,368	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	284,145	1,163					285,308		E81	285,308	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	499,951	526,893		0	0	0	1,026,844			1,026,844	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Manchester		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Manchester		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	313,729	62,649					376,378		E52	376,378	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	258,559	231,742					490,301		E61	490,301	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	88,326	21,141					109,467		E61	109,467	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	57,727	532					58,259		E61	58,259	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	718,341	316,064		0	0	0	1,034,405			1,034,405	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	94,756	3,321					98,077		E89	98,077	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	60,947		17,575				78,522		E89	78,522	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	54,756	17,813					72,569		E50	72,569	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	7,604						7,604		E29	7,604	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	218,063	21,134	17,575	0	0	0	256,772			256,772	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Manchester		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,202	386					10,588		E29	10,588	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	190,339	44,303					234,642		E23	234,642	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	450	64,802					65,252		E89	65,252	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	200,991	109,491	0	0	0	0	310,482			310,482	176
177	Section G — DEBT SERVICE				1,233,413			1,233,413			1,233,413	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,233,413	0	0	1,233,413			1,233,413	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Downtown Incentive, Whitewater Park Project, Bikeway/							0			0	184
185	Walkway Expansions, Street Improvement Projects					2,142,962		2,142,962			2,142,962	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	2,142,962	0	2,142,962			2,142,962	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,142,962	0	2,142,962			2,142,962	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,696,578	1,248,061	17,575	1,233,413	2,142,962	0	7,338,589			7,338,589	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Manchester		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								680,761	E91	680,761	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								881,294	E80	881,294	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Manchester		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								28,486		28,486	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,590,541		1,590,541	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,696,578	1,248,061	17,575	1,233,413	2,142,962	0	7,338,589	1,590,541		8,929,130	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	403,153	495,872		50,000	20,000		969,025	934,789		1,903,814	255
256	Internal TIF loans/repayments and transfers out			476,366				476,366			476,366	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	403,153	495,872	476,366	50,000	20,000	0	1,445,391	934,789		2,380,180	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,099,731	1,743,933	493,941	1,283,413	2,162,962	0	8,783,980	2,525,330		11,309,310	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		777,512	169,136	84,785	7,781		1,039,214			1,039,214	264
265	Committed	23,706	134,092			90,006		247,804			247,804	265
266	Assigned	270,722	210,750			486,610		968,082			968,082	266
267	Unassigned	613,386	464			1,955		615,805			615,805	267
268	Total Governmental	907,814	1,122,818	169,136	84,785	586,352	0	2,870,905			2,870,905	268
269	Proprietary								606,315		606,315	269
270	Total ending fund balance June 30, 2016	907,814	1,122,818	169,136	84,785	586,352	0	2,870,905	606,315		3,477,220	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,007,545	2,866,751	663,077	1,368,198	2,749,314	0	11,654,885	3,131,645		14,786,530	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Manchester Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		2,057,215	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 1,011,000	29U \$	39U \$ 141,000	49U \$ 290,000	49U \$	49U \$ 580,000	49U \$	I91 \$ 28,783	
2. Sewer utility	19U 4,684,000	29U	39U 270,000	49U	49U	49U 4,414,000	49U	I89 140,520	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2010 GO	19U 710,000	29U	39U 135,000	49U 575,000	49U	49U	49U	I89 20,805	
10. 2012 GO	19U 625,000	29U	39U 215,000	49U 410,000	49U	49U	49U	I89 7,810	
11. 2013 GO	19U 895,000	29U	39U 140,000	49U 755,000	49U	49U	49U	I89 10,595	
12. 2014 GO	19U 1,050,000	29U	39U 160,000	49U 890,000	49U	49U	49U	I89 15,425	
13. 2015 GO	19U 1,375,000	29U	39U 380,000	49U 995,000	49U	49U	49U	I89 24,666	
14. 2015A GO	19U 2,000,000	29U	39U 0	49U 2,000,000	49U	49U	49U	I89 32,483	
Total long-term debt	12,350,000	0	1,441,000	5,915,000	0	4,994,000	0	281,087	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	275,116,412		x .05 = \$		13,755,821
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61				
	\$	1,059,947	\$				2,417,273		3,477,220
	REMARKS								
V98									